3014 (02-09-04)

ANNUAL REPORT

OF

Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

Principal Office: 335 GALENA STREET
PRAIRIE DU SAC, WI 53578

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SHAWN MURPHY of
(Person responsible for accounts)

PRAIRIE DU SAC ELECTRIC AND WATER UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/26/2002 (Date)

ADMINISTRATOR/CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY
Utility Address: 335 GALENA STREET
PRAIRIE DU SAC, WI 53578

When was utility organized? 1/1/1914
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHAWN MURPHY
Title: VILLAGE ADMINISTRATOR-CLERK-TREASURER
Office Address:
335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421
Fax Number: (608) 643 - 7927
E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name:
Title:
Office Address: VIG & ASSOCIATES, LLP
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665
Telephone: (508) 637 - 2082
Fax Number: (608) 637 - 3021
E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: DAVE CARLSON
Title: UTILITY CHAIRMAN
Office Address:
335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421
Fax Number: (608) 643 - 7927
E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:
Title:
Office Address: VIG & ASSOCIATES, LLP
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665
Telephone: (608) 637 - 2082
Fax Number: (608) 637 - 3021
E-mail Address:
Date of most recent audit report: 2/22/2002
Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: PATRICK DRONE
Title: SUPERINTENDENT
Office Address:
335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421
Fax Number: (608) 643 - 7927
E-mail Address:

Name of utility commission/committee: VILLAGE BOARD COMMITTEE - DAVE CARLSON CHAIR

Names of members of utility commission/committee:
DAVE CARLSON, CHAIR
BILL CURRAN
ELDOR FRUEHLING

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:
Title:
Telephone:
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,236,528	2,187,557	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,836,140	1,750,681	2
Depreciation Expense (403)	185,271	176,530	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	119,878	121,482	5
Total Operating Expenses	**2,141,289**	**2,048,693**	
Net Operating Income	**95,239**	**138,864**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**95,239**	**138,864**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	76,393	79,532	10
Miscellaneous Nonoperating Income (421)	5,628	2,322	11
Total Other Income	**82,021**	**81,854**	
Total Income	**177,260**	**220,718**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	**0**	**0**	
Income Before Interest Charges	**177,260**	**220,718**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	78,677	87,791	14
Amortization of Debt Discount and Expense (428)	29,329	23,681	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,893	3,953	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	**109,899**	**115,425**	
Net Income	**67,361**	**105,293**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,488,533	2,383,240	20
Balance Transferred from Income (433)	67,361	105,293	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	**2,555,894**	**2,488,533**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
WATER UTILITY - TEMP INVEST & DEBT RESERVES	28,202	5
ELECTRIC UTILITY - TEMP INVEST & DEBT RESERVES	48,191	6
Total (Acct. 419):	**76,393**	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS NONOPERATING INCOME	5,628	7
Total (Acct. 421):	**5,628**	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	**0**	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	**0**	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	**0**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	**0**	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					**0**	**1**
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					**0**	**2**
Payroll					**0**	**3**
Materials					**0**	**4**
Taxes					**0**	**5**
Other (list by major classes):						
NONE					**0**	**6**
Total costs and expenses	**0**	**0**	**0**	**0**	**0**	
Net income (or loss)	**0**	**0**	**0**	**0**	**0**	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	345,315	1,891,213	0	0	**2,236,528**	**1**
Less: interdepartmental sales	0		0	0	**0**	**2**
Less: interdepartmental rents	0	0		0	**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		15,426			**15,426**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**345,315**	**1,875,787**	**0**	**0**	**2,221,102**	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	104,463		**104,463**	**1**
Electric operating expenses	192,803		**192,803**	**2**
Gas operating expenses			**0**	**3**
Heating operating expenses			**0**	**4**
Sewer operating expenses			**0**	**5**
Merchandising and jobbing			**0**	**6**
Other nonutility expenses			**0**	**7**
Water utility plant accounts	67		**67**	**8**
Electric utility plant accounts	58,291		**58,291**	**9**
Gas utility plant accounts			**0**	**10**
Heating utility plant accounts			**0**	**11**
Sewer utility plant accounts			**0**	**12**
Accum. prov. for depreciation of water plant			**0**	**13**
Accum. prov. for depreciation of electric plant			**0**	**14**
Accum. prov. for depreciation of gas plant			**0**	**15**
Accum. prov. for depreciation of heating plant			**0**	**16**
Accum. prov. for depreciation of sewer plant			**0**	**17**
Clearing accounts			**0**	**18**
All other accounts			**0**	**19**
Total Payroll	**355,624**	**0**	**355,624**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,075,226	5,836,595	**1**
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,959,296	1,809,816	**2**
Net Utility Plant	**4,115,930**	**4,026,779**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	**3**
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	**4**
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	0	0	**5**
Other Investments (124)	0	0	**6**
Special Funds (125)	607,353	582,438	**7**
Total Other Property and Investments	**607,353**	**582,438**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	223,531	134,060	**8**
Temporary Cash Investments (132)	668,744	895,425	**9**
Notes Receivable (141)	0	0	**10**
Customer Accounts Receivable (142)	210,041	223,895	**11**
Other Accounts Receivable (143)	12,922	14,732	**12**
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	7,396	4,437	**13**
Receivables from Municipality (145)	149,363	23,239	**14**
Materials and Supplies (150)	117,304	120,414	**15**
Prepayments (165)	0	0	**16**
Other Current and Accrued Assets (170)			**17**
Total Current and Accrued Assets	**1,374,509**	**1,407,328**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	45,032	51,387	**18**
Extraordinary Property Losses (182)	0	0	**19**
Other Deferred Debits (183)	59,781	89,671	**20**
Total Deferred Debits	**104,813**	**141,058**	
Total Assets and Other Debits	**6,202,605**	**6,157,603**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	525,878	426,160	**21**
Appropriated Earned Surplus (215)			**22**
Unappropriated Earned Surplus (216)	2,555,894	2,488,533	**23**
Total Proprietary Capital	**3,081,772**	**2,914,693**	
LONG-TERM DEBT			
Bonds (221)	1,655,000	1,770,000	**24**
Advances from Municipality (223)	86,031	86,882	**25**
Other Long-Term Debt (224)	0	0	**26**
Total Long-Term Debt	**1,741,031**	**1,856,882**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**27**
Accounts Payable (232)	114,005	116,223	**28**
Payables to Municipality (233)	35,720	87,700	**29**
Customer Deposits (235)	449	114	**30**
Taxes Accrued (236)	32,569	25,896	**31**
Interest Accrued (237)	4,520	15,742	**32**
Other Current and Accrued Liabilities (238)	12,571	4,098	**33**
Total Current and Accrued Liabilities	**199,834**	**249,773**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**34**
Customer Advances for Construction (252)	156,358	141,458	**35**
Other Deferred Credits (253)	19,543	4,503	**36**
Total Deferred Credits	**175,901**	**145,961**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**37**
Injuries and Damages Reserve (262)			**38**
Pensions and Benefits Reserve (263)			**39**
Miscellaneous Operating Reserves (265)			**40**
Total Operating Reserves	**0**	**0**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,004,067	990,294	**41**
Total Liabilities and Other Credits	**6,202,605**	**6,157,603**	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,559,294	0	0	3,515,932	**1**
Utility Plant Purchased or Sold (102)					**2**
Utility Plant in Process of Reclassification (103)					**3**
Utility Plant Leased to Others (104)					**4**
Property Held for Future Use (105)					**5**
Completed Construction not Classified (106)					**6**
Construction Work in Progress (107)					**7**
Utility Plant Acquisition Adjustments (108)					**8**
Other Utility Plant Adjustments (109)					**9**
Total Utility Plant	2,559,294	0	0	3,515,932	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	518,522	0	0	1,440,774	**10**
Total Accumulated Provision	518,522	0	0	1,440,774	
Net Utility Plant	2,040,772	0	0	2,075,158	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	488,278	1,321,538			**1,809,816**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,110	136,161			**185,271**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,254				**1,254**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					**0**	10
Other credits (specify):						11
					0	12
Total credits	**50,364**	**136,161**	**0**	**0**	**186,525**	13
Debits during year						14
Book cost of plant retired	20,120	16,925			**37,045**	15
Cost of removal					**0**	16
Other debits (specify):						17
					0	18
Total debits	**20,120**	**16,925**	**0**	**0**	**37,045**	19
Balance End of Year	**518,522**	**1,440,774**	**0**	**0**	**1,959,296**	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	**1**
Other (specify):					
NONE	0			**0**	**2**
Total Nonutility Property (121)	**0**	**0**	**0**	**0**	
Less accum. prov. depr. & amort. (122)	0			**0**	**3**
Net Nonutility Property	**0**	**0**	**0**	**0**	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	4,437	1
Additions:		
Provision for uncollectibles during year	18,385	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	**18,385**	
Deductions:		
Accounts written off during the year: Utility Customers	15,426	5
Accounts written off during the year: Others		6
Total accounts written off	**15,426**	
Balance end of year	**7,396**	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					**0**	0	**1**
Other			109,543		**109,543**	113,281	**2**
Total Electric Utility					**109,543**	**113,281**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**109,543**	**113,281**	**1**
Water utility	7,761	7,133	**2**
Sewer utility		0	**3**
Gas utility		0	**4**
Merchandise		0	**5**
Other materials & supplies		0	**6**
Total Materials and Supplies	**117,304**	**120,414**	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
1993 ELECTRIC MRB'S	24,093	428	0	**1**
2000 WATER MRB'S	1,954	428	25,403	**2**
2001 ELECTRIC MRB'S	3,282	428	19,629	**3**
Total			**45,032**	
Unamortized premium on debt (251)				
NONE				**4**
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	426,160	1
Changes during year (explain):		
TIF ELIGIBLE COST	99,718	2
Balance end of year	**525,878**	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MORTGAGE REVENUE BONDS	11/14/2000	05/01/2015	5.40%	895,000	1
ELECTRIC MORTGAGE REVENUE BONDS	11/01/2001	12/01/2008	3.75%	760,000	2
			Total Bonds (Account 221):	**1,655,000**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
FUNDS ADVANCE FROM GENERAL	08/01/1998	08/01/2000	4.77%	86,031	**1**
Total for Account 223				**86,031**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,896	1
Accruals:		
Charged water department expense	46,162	2
Charged electric department expense	73,716	3
Charged sewer department expense	1,005	4
Other (explain):		
NONE		5
Total Accruals and other credits	**120,883**	
Taxes paid during year:		
County, state and local taxes	91,765	6
Social Security taxes	19,749	7
PSC Remainder Assessment	2,696	8
Other (explain):		
NONE		9
Total payments and other debits	**114,210**	
Balance end of year	**32,569**	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC MRB'S	3,497	39,689	41,057	**2,129**	**1**
WATER MRB'S	10,944	38,988	48,024	**1,908**	**2**
Subtotal	**14,441**	**78,677**	**89,081**	**4,037**	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	1,301	1,893	2,711	**483**	**3**
Subtotal	**1,301**	**1,893**	**2,711**	**483**	
Other Long-Term Debt (224)					
NONE	0			**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**5**
Subtotal	**0**	**0**	**0**	**0**	
Total	**15,742**	**80,570**	**91,792**	**4,520**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	850,398	139,896	0	0	0	**990,294**	1
Add credits during year:							
For Services	2,651	11,122				**13,773**	2
For Mains						**0**	3
Other (specify):							
NONE						**0**	4
Deduct charges (specify):							
NONE						**0**	5
Balance End of Year	**853,049**	**151,018**	**0**	**0**	**0**	**1,004,067**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	43,801					**43,801**	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Special Funds (125):		
ELECTRIC BOND AND RESERVE AND REDEMPTION FUNDS	432,070	3
WATER BOND AND RESERVE AND REDEMPTION FUNDS	175,283	4
Total (Acct. 125):	**607,353**	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	26,678	6
Electric	183,363	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	**210,041**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
RECEIVABLE FOR DELINQUENT UTILITIES	4,909	12
ELECTRIC RECEIVABLE FOR POLE CONTRACTS & MISC.	6,068	13
WATER RECEIVABLE FOR BULK WATER & MISC.	1,945	14
Total (Acct. 143):	**12,922**	
Receivables from Municipality (145):		
WATER RECEIVABLE FROM GENERAL	988	15
WATER RECEIVABLE FROM SEWER	60,347	16
ELECTRIC RECEIVABLE FROM TIF	88,028	17
Total (Acct. 145):	**149,363**	
Prepayments (165):		
NONE		18
Total (Acct. 165):	**0**	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		**19**
Total (Acct. 182):	**0**	
Other Deferred Debits (183):		
DEFERRED CLEANING AND PAINTING COSTS ON WATER TOWER	59,781	**20**
Total (Acct. 183):	**59,781**	
Payables to Municipality (233):		
WATER PAYABLE TO MUNICIPALITY	10,051	**21**
ELECTRIC PAYABLE TO MUNICIPALITY	25,669	**22**
Total (Acct. 233):	**35,720**	
Other Deferred Credits (253):		
PUBLIC BENEFITS CHARGE	19,543	**23**
Total (Acct. 253):	**19,543**	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,518,344	3,436,476	0	0	**5,954,820**	**1**
Materials and Supplies	7,447	111,412	0	0	**118,859**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation	503,400	1,381,156	0	0	**1,884,556**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	851,723	145,457	0	0	**997,180**	**6**
Other (specify):						
NONE					**0**	**7**
Average Net Rate Base	**1,170,668**	**2,021,275**	**0**	**0**	**3,191,943**	
Net Operating Income	67,020	28,219	0	0	**95,239**	**8**
Net Operating Income as a percent of Average Net Rate Base	**5.72%**	**1.40%**	**N/A**	**N/A**	**2.98%**	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	476,019	**1**
Appropriated Earned Surplus	0	**2**
Unappropriated Earned Surplus	2,522,213	**3**
Other (Specify):		
NONE		**4**
Total Average Proprietary Capital	**2,998,232**	
Net Income		
Net Income	67,361	**5**
Percent Return on Proprietary Capital	**2.25%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Subsequent to year end the utility changed its wholesale power supplier from Alliant Energy to WPPI.

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-13)

Electric paid in capital reflects contributions by TIF for street lighting plant in the downtown area.

Balance Sheet End-of-Year Account Balances (Page F-19)

OTHER DEFERREED DEBITS (183) - PSC AUTHORIZATION DATE FOR THIS DEFERRAL IS FEBRUARY 15, 1999.

Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Village Board
of the Village of Prairie du Sac
Prairie du Sac, Wisconsin 53578

We have compiled the balance sheets of the Village of Prairie du Sac Electric and Water Utility as of December 31, 2001 and 2000, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 26, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; check for appropriate detail in the 2002 report. 2/6/03 ele

January 6, 2003

Mr. Shawn Murphy, Village Administrator - Clerk - Treasurer
Prairie du Sac Municipal Electric and Water Utility
335 Galena Street
Prairie du Sac, WI 53578-1198

2001 Analytical Review DWCCA-4830-PJL

Dear Mr. Murphy:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the headnotes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, please provide a more detailed description for the $10,051 and the $25,669 reported in Account 233 on page F-19 and follow this procedure in the future.

2. Please explain what is included in the $5,628 reported in Account 421, Miscellaneous Non-operating Income on page F-2.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\4830 Prairie du Sac.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	333,317	**1**
Total Sales of Water	**333,317**	
Other Operating Revenues		
Forfeited Discounts (470)	702	**2**
Miscellaneous Service Revenues (471)	0	**3**
Rents from Water Property (472)	5,544	**4**
Interdepartmental Rents (473)	0	**5**
Other Water Revenues (474)	5,752	**6**
Amortization of Construction Grants (475)	0	**7**
Total Other Operating Revenues	**11,998**	
Total Operating Revenues	**345,315**	
Operation and Maintenenance Expenses		
Source of Supply Expenses (600-605)	0	**8**
Pumping Expenses (620-625)	30,704	**9**
Water Treatment Expenses (630-635)	2,411	**10**
Transmission and Distribution Expenses (640-655)	73,618	**11**
Customer Accounts Expenses (901-904)	13,860	**12**
Sales Expenses (910)	0	**13**
Administrative and General Expenses (920-935)	62,430	**14**
Total Operation and Maintenenance Expenses	**183,023**	
Other Operating Expenses		
Depreciation Expense (403)	49,110	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	46,162	**17**
Total Other Operating Expenses	**95,272**	
Total Operating Expenses	**278,295**	
NET OPERATING INCOME	**67,020**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	33	**1**
Commercial				**2**
Industrial				**3**
Total Unmetered Sales to General Customers (460)	**1**	**1**	**33**	
Metered Sales to General Customers (461)				
Residential	1,207	73,560	166,241	**4**
Commercial	152	22,164	39,203	**5**
Industrial	7	8,420	8,916	**6**
Total Metered Sales to General Customers (461)	**1,366**	**104,144**	**214,360**	
Private Fire Protection Service (462)	1		4,218	**7**
Public Fire Protection Service (463)	1		105,625	**8**
Other Sales to Public Authorities (464)	16	5,602	9,081	**9**
Sales to Irrigation Customers (465)				**10**
Sales for Resale (466)		0	0	**11**
Interdepartmental Sales (467)				**12**
Total Sales of Water	**1,385**	**109,747**	**333,317**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	105,625	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**105,625**	
Forfeited Discounts (470):		
Customer late payment charges	702	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**702**	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	**0**	
Rents from Water Property (472):		
RENTS FROM WATER PROPERTY / TOWER ANTENNA	5,544	8
Total Rents from Water Property (472)	**5,544**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,871	10
Other (specify):		
OTHER WATER REVENUE	1,881	11
Total Other Water Revenues (474)	**5,752**	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	**0**	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,027	7
Operation Supplies and Expenses (623)	802	8
Maintenance of Pumping Plant (625)	17,875	9
Total Pumping Expenses	**30,704**	
WATER TREATMENT EXPENSES		
Operation Labor (630)	742	10
Chemicals (631)	1,669	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	**2,411**	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	18,991	14
Operation Supplies and Expenses (641)	1,918	15
Maintenance of Distribution Reservoirs and Standpipes (650)	32,044	16
Maintenance of Mains (651)	5,911	17
Maintenance of Services (652)	2,472	18
Maintenance of Meters (653)	7,266	19
Maintenance of Hydrants (654)	2,069	20
Maintenance of Other Plant (655)	2,947	21
Total Transmission and Distribution Expenses	**73,618**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,063	**22**
Accounting and Collecting Labor (902)	8,885	**23**
Supplies and Expenses (903)	912	**24**
Uncollectible Accounts (904)		**25**
Total Customer Accounts Expenses	**13,860**	
SALES EXPENSES		
Sales Expenses (910)		**26**
Total Sales Expenses	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,937	**27**
Office Supplies and Expenses (921)	2,505	**28**
Administrative Expenses Transferred--Credit (922)		**29**
Outside Services Employed (923)	3,338	**30**
Property Insurance (924)	3,216	**31**
Injuries and Damages (925)	1,130	**32**
Employee Pensions and Benefits (926)	26,313	**33**
Regulatory Commission Expenses (928)		**34**
Miscellaneous General Expenses (930)	6,907	**35**
Transportation Expenses (933)	2,320	**36**
Maintenance of General Plant (935)	1,764	**37**
Total Administrative and General Expenses	**62,430**	
Total Operation and Maintenance Expenses	**183,023**	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		41,130	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,005	2
Net property tax equivalent		**40,125**	
Social Security		5,632	3
PSC Remainder Assessment		405	4
Other (specify): NONE			5
Total tax expense		**46,162**	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230160				3
County tax rate	mills		5.050680				4
Local tax rate	mills		7.569310				5
School tax rate	mills		11.169300				6
Voc. school tax rate	mills		1.622330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**25.641780**				10
Less: state credit	mills		1.723895				11
Net tax rate	mills		**23.917885**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**7.569310**				14
Combined School Tax Rate	mills		**12.791630**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**20.360940**				17
Total Tax Rate	mills		**25.641780**				18
Ratio of Local and School Tax to Total	dec.		**0.794053**				19
Total tax net of state credit	mills		**23.917885**				20
Net Local and School Tax Rate	mills		**18.992075**				21
Utility Plant, Jan. 1	$	**2,477,394**	2,477,394				22
Materials & Supplies	$	**7,133**	7,133				23
Subtotal	$	**2,484,527**	**2,484,527**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**2,484,527**	**2,484,527**				26
Assessment Ratio	dec.		0.868955				27
Assessed Value	$	**2,158,942**	**2,158,942**				28
Net Local & School Rate	mills		**18.992075**				29
Tax Equiv. Computed for Current Year	$	**41,003**	**41,003**				30
Tax Equivalent per 1994 PSC Report	$	41,130					31
Any lower tax equivalent as authorized by municipality (see note 6)	$						32 33
Tax equiv. for current year (see note 6)	$	**41,130**					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	173		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,815	132	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**158,988**	**132**	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,537		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	91,257	29,080	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	**106,794**	**29,080**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,399		23
Total Water Treatment Plant	**7,399**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,253		24
Structures and Improvements (341)	1,355		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**173**	**4**
Structures and Improvements (311)			**0**	**5**
Collecting and Impounding Reservoirs (312)			**0**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**158,947**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**0**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**159,120**	
PUMPING PLANT				
Land and Land Rights (320)			**0**	**12**
Structures and Improvements (321)			**15,537**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**0**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)	15,000		**105,337**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**0**	**20**
Total Pumping Plant	**15,000**	**0**	**120,874**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)			**0**	**22**
Water Treatment Equipment (332)			**7,399**	**23**
Total Water Treatment Plant	**0**	**0**	**7,399**	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**5,253**	**24**
Structures and Improvements (341)			**1,355**	**25**

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	330,697		26
Transmission and Distribution Mains (343)	1,296,652	41,635	27
Fire Mains (344)	0		28
Services (345)	235,023	10,617	29
Meters (346)	121,751	11,777	30
Hydrants (348)	155,419	8,778	31
Other Transmission and Distribution Plant (349)	3,300		32
Total Transmission and Distribution Plant	**2,149,450**	**72,807**	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,731		35
Computer Equipment (391.1)	3,637		36
Transportation Equipment (392)	33,629		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,062		39
Laboratory Equipment (395)	152		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,553		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	**54,764**	**0**	
Total utility plant in service directly assignable	**2,477,395**	**102,019**	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	**2,477,395**	**102,019**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**330,697**	**26**
Transmission and Distribution Mains (343)			**1,338,287**	**27**
Fire Mains (344)			**0**	**28**
Services (345)			**245,640**	**29**
Meters (346)	4,620		**128,908**	**30**
Hydrants (348)	500		**163,697**	**31**
Other Transmission and Distribution Plant (349)			**3,300**	**32**
Total Transmission and Distribution Plant	**5,120**	**0**	**2,217,137**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**33**
Structures and Improvements (390)			**0**	**34**
Office Furniture and Equipment (391)			**9,731**	**35**
Computer Equipment (391.1)			**3,637**	**36**
Transportation Equipment (392)			**33,629**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)			**6,062**	**39**
Laboratory Equipment (395)			**152**	**40**
Power Operated Equipment (396)			**0**	**41**
Communication Equipment (397)			**1,553**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**0**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**0**	**0**	**54,764**	
Total utility plant in service directly assignable	**20,120**	**0**	**2,559,294**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**20,120**	**0**	**2,559,294**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			10,145	**10,145**	1
February			8,782	**8,782**	2
March			9,500	**9,500**	3
April			9,889	**9,889**	4
May			10,595	**10,595**	5
June			10,883	**10,883**	6
July			15,618	**15,618**	7
August			12,043	**12,043**	8
September			10,288	**10,288**	9
October			10,105	**10,105**	10
November			9,590	**9,590**	11
December			9,650	**9,650**	12
Total annual pumpage	**0**	**0**	**127,088**	**127,088**	

Less: Water sold	109,747	13
Volume pumped but not sold	**17,341**	14
Volume sold as a percent of volume pumped	**86%**	15
Volume used for water production, water quality and system maintenance	1,700	16
Volume related to equipment/system malfunction	971	17
Non-utility volume NOT included in water sales		18
Total volume not sold but accounted for	**2,671**	19
Volume pumped but unaccounted for	**14,670**	20
Percent of water lost	**12%**	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:		22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	726	23
Date of maximum: 7/9/2001		24
Cause of maximum: HOT DRY WEATHER		25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	156	26
Date of minimum: 10/27/2001		27
Total KWH used for pumping for the year	218,063	28
If water is purchased:Vendor Name:		29
Point of Delivery:		30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MARIAN PARK	2	130	30	720,000	Yes	**1**
RIVER STREET	3	568	30	1,440,000	Yes	**2**

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3		1
Location	MARION PARK	100 RIVER STREET		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1987	1991		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	1,500		8
Pump Motor or				9
Standby Engine Mfr	US MOTOR	G.E.		10
Year Installed	1987	1991		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	200		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or				22
Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1			1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET			5
Year constructed	1980			6
Primary material (earthen, steel,				7
concrete, other)	STEEL			8
Elevation difference in feet				9
(See Headnote 3.)	1			10
Total capacity in gallons (actual)	400,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	LIQUID			14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	WELLHOUSE			17
Filters, type (gravity, pressure,				18
other, none)	NONE			19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	1.0000			22
Is a corrosion control chemical				23
used (yes, no)?	N			24
Is water fluoridated (yes, no)?	Y			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	7,178	0	0	0	**7,178**	**1**
M	D	6.000	54,333	0	0	0	**54,333**	**2**
M	D	8.000	37,632	890	0	0	**38,522**	**3**
M	D	10.000	9,411	0	0	0	**9,411**	**4**
M	D	12.000	435	0	0	0	**435**	**5**
Total Within Municipality			**108,989**	**890**	**0**	**0**	**109,879**	
Total Utility			**108,989**	**890**	**0**	**0**	**109,879**	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	869	0	0	0	869		1
M	1.000	309	7	0	0	316	53	2
M	1.250	15	0	0	0	15		3
M	1.500	51	0	0	0	51	12	4
M	2.000	25	0	0	0	25	1	5
M	3.000	2	0	0	0	2		6
M	4.000	3	0	0	0	3		7
M	6.000	4	0	0	0	4		8
Total Utility		**1,278**	**7**	**0**	**0**	**1,285**	**66**	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,282	180	154	(7)	**1,301**	154	**1**
1.000	15	1	0	0	**16**	0	**2**
1.500	50	0	0	(1)	**49**	0	**3**
2.000	15	0	0	2	**17**	0	**4**
3.000	3	0	0	1	**4**	0	**5**
4.000	4	0	0	0	**4**	0	**6**
6.000	1	0	0	0	**1**	0	**7**
10.000	1	0	0	0	**1**	1	**8**
Total:	**1,371**	**181**	**154**	**(5)**	**1,393**	**155**	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,135	114	4	8	0	40	**1,301**	**1**
1.000	2	11	0	1	0	2	**16**	**2**
1.500	32	14	1	2	0	0	**49**	**3**
2.000	0	9	1	2	0	5	**17**	**4**
3.000	0	0	1	2	0	1	**4**	**5**
4.000	0	3	0	1	0	0	**4**	**6**
6.000	0	0	0	0	1	0	**1**	**7**
10.000	0	0	0	0	1	0	**1**	**8**
Total:	**1,169**	**151**	**7**	**16**	**2**	**48**	**1,393**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
   a. Fire hydrants normally have a lead size of 6 inches or greater.
   b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	**1**
Within Municipality	176	5	1		180	**2**
Total Fire Hydrants	**176**	**5**	**1**	**0**	**180**	
Flushing Hydrants						
	0				0	**3**
Total Flushing Hydrants	**0**	**0**	**0**	**0**	**0**	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	180
Number of distribution system valves end of year:	381
Number of distribution valves operated during year:	381

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of pumping plant (625) increased due to pump replacement.

Maintenance of services (652) Decreased due to fewer problems with services.

Outside Services (923) Decreased due to less consulting services were used in 2001 than in 2000 when more consulting was needed.

Water Mains (Page W-15)

Mains added were financed with the use of internal funds.

Water Services (Page W-16)

Services added this year were financed with customer contributions and the use of internal funds.

Meters (Page W-17)

Meter adjustment necessary to agree to physical count.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,885,575	**1**
Total Sales of Electricity	**1,885,575**	
Other Operating Revenues		
Forfeited Discounts (450)	3,366	**2**
Miscellaneous Service Revenues (451)	1,810	**3**
Sales of Water and Water Power (453)	0	**4**
Rent from Electric Property (454)	462	**5**
Interdepartmental Rents (455)	0	**6**
Other Electric Revenues (456)	0	**7**
Amortization of Construction Grants (457)	0	**8**
Total Other Operating Revenues	**5,638**	
Total Operating Revenues	**1,891,213**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-546)	1,337,993	**9**
Transmission Expenses (550-553)	5,362	**10**
Distribution Expenses (560-576)	100,568	**11**
Customer Accounts Expenses (901-904)	50,881	**12**
Sales Expenses (910)	0	**13**
Administrative and General Expenses (920-935)	158,313	**14**
Total Operation and Maintenenance Expenses	**1,653,117**	
Other Expenses		
Depreciation Expense (403)	136,161	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	73,716	**17**
Total Other Expenses	**209,877**	
Total Operating Expenses	**1,862,994**	
NET OPERATING INCOME	**28,219**	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,366	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	**3,366**	
Miscellaneous Service Revenues (451):		
RECONNECTION AND NSF CHARGES	1,810	3
Total Miscellaneous Service Revenues (451)	**1,810**	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	462	5
Total Rent from Electric Property (454)	**462**	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	**0**	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	**0**	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	**0**	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	**0**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,337,993	15
Other Expenses (546)		16
Total Other Power Supply Expenses	**1,337,993**	
Total Power Production Expenses	**1,337,993**	
TRANSMISSION EXPENSES		
Operation Supervison and Labor (550)		17
Operation Supplies and Expenses (551)	5,362	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		**19**
Total Transmission Expenses	**5,362**	
DISTRIBUTION EXPENSES		
Operation Supervison Expenses (560)	21,401	**20**
Line and Station Labor (561)		**21**
Line and Station Supplies and Expenses (562)		**22**
Street Lighting and Signal System Expenses (565)	212	**23**
Meter Expenses (566)	2,694	**24**
Customer Installations Expenses (567)	802	**25**
Miscellaneous Distribution Expenses (569)	8,668	**26**
Maintenance of Structures and Equipment (571)	2,342	**27**
Maintenance of Lines (572)	54,064	**28**
Maintenance of Line Transformers (573)	1,373	**29**
Maintenance of Street Lighting and Signal Systems (574)	4,684	**30**
Maintenance of Meters (575)	118	**31**
Maintenance of Miscellaneous Distribution Plant (576)	4,210	**32**
Total Distribution Expenses	**100,568**	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,486	**33**
Accounting and Collecting Labor (902)	27,818	**34**
Supplies and Expenses (903)	3,151	**35**
Uncollectible Accounts (904)	15,426	**36**
Total Customer Accounts Expenses	**50,881**	
SALES EXPENSES		
Sales Expenses (910)		**37**
Total Sales Expenses	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,183	**38**
Office Supplies and Expenses (921)	9,060	**39**
Administrative Expenses Transferred -- Credit (922)		**40**
Outside Services Employed (923)	28,322	**41**
Property Insurance (924)	8,729	**42**
Injuries and Damages (925)	2,702	**43**
Employee Pensions and Benefits (926)	65,424	**44**
Regulatory Commission Expenses (928)		**45**
Miscellaneous General Expenses (930)	16,061	**46**
Transportation Expenses (933)	7,832	**47**
Maintenance of General Plant (935)		**48**
Total Administrative and General Expenses	**158,313**	
Total Operation and Maintenance Expenses	**1,653,117**	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		57,307	1
Social Security		14,117	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,292	4
Other (specify): NONE			5
Total tax expense		**73,716**	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230160				3
County tax rate	mills		5.050680				4
Local tax rate	mills		7.569310				5
School tax rate	mills		11.169300				6
Voc. school tax rate	mills		1.622330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**25.641780**				10
Less: state credit	mills		1.723895				11
Net tax rate	mills		**23.917885**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**7.569310**				14
Combined School Tax Rate	mills		**12.791630**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**20.360940**				17
Total Tax Rate	mills		**25.641780**				18
Ratio of Local and School Tax to Total	dec.		**0.794053**				19
Total tax net of state credit	mills		**23.917885**				20
Net Local and School Tax Rate	mills		**18.992075**				21
Utility Plant, Jan. 1	$	**3,359,200**	3,359,200				22
Materials & Supplies	$	**113,281**	113,281				23
Subtotal	$	**3,472,481**	**3,472,481**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**3,472,481**	**3,472,481**				26
Assessment Ratio	dec.		0.868955				27
Assessed Value	$	**3,017,430**	**3,017,430**				28
Net Local & School Rate	mills		**18.992075**				29
Tax Equiv. Computed for Current Year	$	**57,307**	**57,307**				30
Tax Equivalent per 1994 PSC Report	$	55,411					31
Any lower tax equivalent as authorized by municipality (see note 5)	$						32 33
Tax equiv. for current year (see note 5)	$	**57,307**					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	**0**	**0**	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Boiler Plant Equipment (312)			**0**	**6**
Engines and Engine Driven Generators (313)			**0**	**7**
Turbogenerator Units (314)			**0**	**8**
Accessory Electric Equipment (315)			**0**	**9**
Miscellaneous Power Plant Equipment (316)			**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			**0**	**11**
Structures and Improvements (331)			**0**	**12**
Reservoirs, Dams and Waterways (332)			**0**	**13**
Water Wheels, Turbines and Generators (333)			**0**	**14**
Accessory Electric Equipment (334)			**0**	**15**
Miscellaneous Power Plant Equipment (335)			**0**	**16**
Roads, Railroads and Bridges (336)			**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			**0**	**18**
Structures and Improvements (341)			**0**	**19**
Fuel Holders, Producers and Accessories (342)			**0**	**20**
Prime Movers (343)			**0**	**21**
Generators (344)			**0**	**22**
Accessory Electric Equipment (345)			**0**	**23**
Miscellaneous Power Plant Equipment (346)			**0**	**24**
Total Other Production Plant	**0**	**0**	**0**	
TRANSMISSION PLANT				
Land and Land Rights (350)			**0**	**25**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		**26**
Station Equipment (353)	65,351		**27**
Towers and Fixtures (354)	0		**28**
Poles and Fixtures (355)	2,537		**29**
Overhead Conductors and Devices (356)	59,101		**30**
Underground Conduit (357)	0		**31**
Underground Conductors and Devices (358)	0		**32**
Roads and Trails (359)	0		**33**
Total Transmission Plant	**126,989**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,033		**34**
Structures and Improvements (361)	7,412		**35**
Station Equipment (362)	327,456	51	**36**
Storage Battery Equipment (363)	0		**37**
Poles, Towers and Fixtures (364)	164,127	4,692	**38**
Overhead Conductors and Devices (365)	353,032	12,918	**39**
Underground Conduit (366)	39,985	1,147	**40**
Underground Conductors and Devices (367)	819,612	11,369	**41**
Line Transformers (368)	595,686	10,324	**42**
Services (369)	371,944	20,057	**43**
Meters (370)	99,900	7,133	**44**
Installations on Customers' Premises (371)	0		**45**
Leased Property on Customers' Premises (372)	0		**46**
Street Lighting and Signal Systems (373)	183,916	106,202	**47**
Total Distribution Plant	**2,964,103**	**173,893**	
GENERAL PLANT			
Land and Land Rights (389)	0		**48**
Structures and Improvements (390)	22,580		**49**
Office Furniture and Equipment (391)	12,612		**50**
Computer Equipment (391.1)	12,122	720	**51**
Transportation Equipment (392)	55,379	750	**52**
Stores Equipment (393)	0		**53**
Tools, Shop and Garage Equipment (394)	14,449	474	**54**
Laboratory Equipment (395)	21,803		**55**
Power Operated Equipment (396)	105,007		**56**
Communication Equipment (397)	2,920		**57**

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**65,351**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**2,537**	**29**
Overhead Conductors and Devices (356)			**59,101**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**126,989**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**1,033**	**34**
Structures and Improvements (361)			**7,412**	**35**
Station Equipment (362)			**327,507**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)	1,100		**167,719**	**38**
Overhead Conductors and Devices (365)			**365,950**	**39**
Underground Conduit (366)			**41,132**	**40**
Underground Conductors and Devices (367)			**830,981**	**41**
Line Transformers (368)			**606,010**	**42**
Services (369)			**392,001**	**43**
Meters (370)	825		**106,208**	**44**
Installations on Customers' Premises (371)			**0**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)	15,000		**275,118**	**47**
Total Distribution Plant	**16,925**	**0**	**3,121,071**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**48**
Structures and Improvements (390)			**22,580**	**49**
Office Furniture and Equipment (391)			**12,612**	**50**
Computer Equipment (391.1)			**12,842**	**51**
Transportation Equipment (392)			**56,129**	**52**
Stores Equipment (393)			**0**	**53**
Tools, Shop and Garage Equipment (394)			**14,923**	**54**
Laboratory Equipment (395)			**21,803**	**55**
Power Operated Equipment (396)			**105,007**	**56**
Communication Equipment (397)			**2,920**	**57**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	19,056		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**265,928**	**1,944**	
Total utility plant in service directly assignable	**3,357,020**	**175,837**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**3,357,020**	**175,837**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Miscellaneous Equipment (398)			**19,056**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**0**	**0**	**267,872**	
Total utility plant in service directly assignable	**16,925**	**0**	**3,515,932**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**16,925**	**0**	**3,515,932**	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	0.25	15.74	2
14.4/24.9 kV (25kV)			3
Other:			
7200 URD	0.36	15.05	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	**0**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	**0**	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	**0**	13
Total customers on rural lines at end of year	**0**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01	7,484	Thursday	01/18/2001	09:00	3,155	1
February	02	7,312	Monday	02/19/2001	09:00	3,547	2
March	03	7,360	Monday	03/05/2001	09:00	3,295	3
April	04	7,011	Monday	04/16/2001	09:00	3,178	4
May	05	7,441	Thursday	05/17/2001	12:00	3,118	5
June	06	8,262	Thursday	06/14/2001	13:00	4,718	6
July	07	8,579	Monday	07/09/2001	18:00	3,817	7
August	08	8,956	Wednesday	08/08/2001	12:00	3,598	8
September	09	7,557	Friday	09/07/2001	00:00	3,466	9
October	10	6,638	Monday	10/22/2001	10:00	3,067	10
November	11	7,131	Monday	11/26/2001	00:00	3,408	11
December	12	7,318	Monday	12/17/2001	13:00	3,298	12
Total		**91,049**				**41,665**	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	ALLIANT ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		41,664	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**41,664**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		39,736	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**0**	23
Total Sold and Used		**39,736**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,928	27
Total Energy Losses		**1,928**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**4.6275%**	29
Total Disposition of Energy		**41,664**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,381	11,826	**1**
Total Sales for Residential Sales		**1,381**	**11,826**	
Commercial & Industrial				
COMMERCIAL	CG-1	240	4,626	**2**
SMALL POWER	CP-1	13	3,952	**3**
LARGE POWER	CP-2	5	5,352	**4**
INDUSTRIAL	CP-3	1	13,836	**5**
Total Sales for Commercial & Industrial		**259**	**27,766**	
Public Street & Highway Lighting				
STREET LIGHTING	MG-1	1	144	**6**
Total Sales for Public Street & Highway Lighting		**1**	**144**	
Sales for Resale				
NONE				**7**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**1,641**	**39,736**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		586,159	40,302	**626,461**	**1**
0	**0**	**586,159**	**40,302**	**626,461**	
		238,889	15,679	**254,568**	**2**
12,724		177,631	12,672	**190,303**	**3**
13,606		211,320	18,134	**229,454**	**4**
39,537		511,051	44,133	**555,184**	**5**
65,867	**0**	**1,138,891**	**90,618**	**1,229,509**	
		29,196	409	**29,605**	**6**
0	**0**	**29,196**	**409**	**29,605**	
				0	**7**
0	**0**	**0**	**0**	**0**	
65,867	**0**	**1,754,246**	**131,329**	**1,885,575**	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)		(b)		(c)		
Name of Vendor			ALLIANT		ALLIANT	1
Point of Delivery			SUB 1		SUB 2	2
Type of Power Purchased (firm, dump, etc.)			FIRM		FIRM	3
Voltage at Which Delivered			69KV		69KV	4
Point of Metering			PRIMARY		PRIMARY	5
Total of 12 Monthly Maximum Demands -- kW			53,066		28,335	6
Average load factor			**71.9110%**		**66.7551%**	7
Total Cost of Purchased Power			907,431		430,562	8
Average cost per kWh			**0.0326**		**0.0312**	9
On-Peak Hours (if applicable)			13625			10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	1,004	1,015	1,136		12
	February	1,079	1,281	1,188		13
	March	1,031	1,077	1,188		14
	April	1,005	972	1,200		15
	May	1,006	947	1,164		16
	June	1,721	1,774	1,224		17
	July	1,302	1,375	1,140		18
	August	1,317	1,248	1,032		19
	September	1,072	1,230	1,164		20
	October	974	953	1,140		21
	November	1,033	1,187	1,188		22
	December	1,081	1,173	1,044		23
	Total kWh (000)	**13,625**	**14,232**	**13,808**	**0**	24
						25
						26
						27

		(d)		(e)		
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		0	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		0	13
Is Plant Owned or Leased?			14
Total Production Expenses		0	15
Cost per kWh of Net Generation ($)			16
Monthly Net Generation --- kWh (000):	January	0	17
	February	0	18
	March	0	19
	April	0	20
	May	0	21
	June	0	22
	July	0	23
	August	0	24
	September	0	25
	October	0	26
	November	0	27
	December	0	28
Total kWh (000)		0	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)		0.0000	31
Fuel Oil Consumed Barrels (42 gal.)		0	32
Average Cost per Barrel of Oil Burned ($)			33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		0	36
Average Cost per Gallon ($)			37
kWh Net Generation per Gallon of Fuel Oil			38
kWh Net Generation per Gallon of Lubr. Oil			39
Does plant produce steam for heating or other			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		0	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		0	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal)			53
per kWh Net Generation ($)			54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Boilers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							1
					Total	0	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	0	0	0	0	0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	1	2				1
Voltage--High Side	69	69				2
Voltage--Low Side	7	480				3
Num. Main Transformers in Operation	1	2				4
Capacity of Transformers in kVA	7,500	6,250				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	5,767	3,726				7
Dt and Hr of Such Maximum Demand	08/08/2001	12/17/2001				8
	12:00	13:00				9
Kwh Output	27,857	13,808				10
						11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25
						26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,635	265	38,793	1
Acquired during year	101	4	125	2
Total	**1,736**	**269**	**38,918**	3
Retired during year	33	0		4
Sales, transfers or adjustments increase (decrease)			(11,469)	5
Number end of year	**1,703**	**269**	**27,449**	6
Number end of year accounted for as follows:				7
In customers' use	1,538	234	23,652	8
In utility's use	16			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	149	35	3,797	12
Total end of year	**1,703**	**269**	**27,449**	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	14	11,499	**1**
Sodium Vapor	250	17	13,786	**2**
Total		**31**	**25,285**	
Ornamental				
Sodium Vapor	150	227	59,324	**3**
Sodium Vapor	250	44	35,681	**4**
Sodium Vapor	400	11	23,231	**5**
Total		**282**	**118,236**	
Other				
NONE		0		**6**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Operation supplies and expense (551) Decrease because fewer supplies were needed.

Maintenance of structures and equipment (571) Decrease due to a lower level of storm and outage maintenance.

Uncollectible accounts (904) Increased due to old accounts receivable being writen off.

Outside services employed (923) Costs higher due to engaging consultants for wholesale power supply negotiations.

Taxes (Acct. 408 - Electric) (Page E-04)

Wisconsin Gross Receipts Tax There are no customers outside the municipal boundary.

Electric Utility Plant in Service (Page E-06)

Street lighting and signal systems (373) increased due to the downtown street lighting project.

Electric Distribution Meters & Line Transformers (Page E-22)

Adjustment needed to correct KVA to physical count.